

Enhanced Reporting Requirements

Service User Group

5th October 2023

Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Agenda

- Schema documentation release schedule
- Published Documentation
- PIT Updates
- Live release schedule
- Employer Engagement
- Actions
- AOB

Schema documentation release schedule

Documentation release schedule

Date	Documentation	Status
04-May	<ul style="list-style-type: none"> Validation: Submission, Check submission, Check run, ERN Check submission – REST schema Check run – REST schema Change log updates 	<ul style="list-style-type: none"> Published
18-May	<ul style="list-style-type: none"> Check submission – SOAP schema Check run – SOAP schema ERN – REST schema Change log updates 	<ul style="list-style-type: none"> Published
01-June	<ul style="list-style-type: none"> ERN – SOAP schema Change log updates <ul style="list-style-type: none"> Update to Validation rules row 165-167 (15/06) 	<ul style="list-style-type: none"> Published
15-June	<ul style="list-style-type: none"> ERR submission SOAP schema reference Updates to Data Items, validation rules, change log 	<ul style="list-style-type: none"> Published
29-June	<ul style="list-style-type: none"> Employment Data Creation Guide Updates to REST schema, change log 	<ul style="list-style-type: none"> Published

Documentation release schedule

Date	Documentation	Status
19-July	<ul style="list-style-type: none">▪ Monthly report – REST and SOAP▪ Updates to Data Items, validation rules, REST & SOAP schemas to mark county as optional, to allow for negative no. of days, & to move Line Item ID to body▪ Change log updates	<ul style="list-style-type: none">▪ Published
10-Aug	<ul style="list-style-type: none">▪ Full ERR Life Cycle examples▪ Overview of examples document▪ Monthly report validation rules▪ Change log updates	<ul style="list-style-type: none">▪ Published
17-Aug	<ul style="list-style-type: none">▪ Additional examples (XML, JSON, file upload)▪ Updated example overview document (additional examples, corrections process)▪ Change log updates	<ul style="list-style-type: none">▪ Published
06-Sept	<ul style="list-style-type: none">▪ Updates to schemas and validation rules▪ Updates to example files▪ Change log updates	<ul style="list-style-type: none">▪ REST changes published 6th Sept▪ SOAP changes published 7th Sept

Documentation release schedule

Date	Documentation	Status
27-Sept	<ul style="list-style-type: none">▪ Additional example files for API integration and file upload▪ Change log updates	<ul style="list-style-type: none">▪ Published

Published Documentation

Published Documentation

- The PIT technical documentation page reflects the latest versions of the REST and SOAP APIs:
<https://revenue-ie.github.io/payee-employers-documentation/>
- Previous SUG slide decks can be viewed here:
<https://revenue-ie.github.io/err-sug-documents/>

Published Documentation

ERR Examples PIT Next Version

Document Description	Type	Environment	Date Last Updated
Enhanced Reporting Requirements - Overview of Web Service Examples	PDF	PIT Next Version	17/08/2023
Example 1: Full ERR Life Cycle	ZIP File	PIT Next Version	05/09/2023
Example 2: Overpayment Correction	ZIP File	PIT Next Version	17/08/2023
Example 3: Underpayment Correction	ZIP File	PIT Next Version	17/08/2023
Example 4: Amendment of Incorrect ERR Submission	ZIP File	PIT Next Version	17/08/2023
ERR Example Scenarios	ZIP File	PIT Next Version	21/09/2023
ERR Screen Upload Examples	ZIP File	PIT Next Version	21/09/2023

PIT Update

PIT Activity

- Open tickets -> 16
- Closed tickets -> 112

PIT Schedule

PIT Release	Functionality
06-April	<ul style="list-style-type: none">▪ ERR PIT helpdesk▪ ERR GitHub for technical support documentation▪ ROS handshake service
24-May	<ul style="list-style-type: none">▪ ERR submission REST/SOAP with immediate/synchronous processing▪ Accepting Inbound submission File REST/SOAP▪ Bug fixes
21-June	<ul style="list-style-type: none">▪ Look up ERN REST/SOAP▪ Bug fixes
20-July	<ul style="list-style-type: none">▪ ERR submission REST/SOAP with additional/asynchronous processing▪ Bug fixes
14-Aug	<ul style="list-style-type: none">▪ Monthly report API REST/SOAP▪ Bug fixes
06-Sept	<ul style="list-style-type: none">▪ Additional ROS screens (view expenses, monthly report)▪ Bug fixes
21-Sept	<ul style="list-style-type: none">▪ Bug fix for download submission response option in recent submission details ROS screen

Live release schedule

Live release schedule

Release Date	Functionality
10 – October	<ul style="list-style-type: none">ERR Employer and Agent permissions available in ROS
27 - November	<ul style="list-style-type: none">ERR ROS and API functionality<ul style="list-style-type: none">ERN functionality will be available but backend data is not in place to return employment IDs until post-Budget run.
6 - December	<ul style="list-style-type: none">ERN data available

Employer Engagement

Employer Engagement

- Invitations to attend information sessions have been issued to Employers and Agents.
- These events will run from September to November to give an overview of ERR for expenses/benefits paid to employees or directors.
- If an invitation is needed if an invitation is needed, go to www.revenue.ie/err or [Office of the Revenue Commissioners Events | Eventbrite](#).

Actions

Action Update

Action/Question	Responsibility	Update
<p>New Error ID field in several places in REST/JSON</p> <p>Appears only once in the SOAP version.</p> <p>Which is correct and purpose of error ID field? There is an open case on this which the vendor was told the Revenue helpdesk is “going back to the developers” regarding.</p> <p>Query is outstanding for a number of weeks currently.</p>	Revenue	<p>This Error ID field is in the code but wasn’t picked up by the API reference. This has been resolved and an updated API reference has been published.</p> <p>The team has also updated the API references with guidance on the specific purpose of these fields.</p>
<p>What with Christmas gifts, where someone is off in late December - if the gift is available in December, but the EE only gets hands on in January - would this need reported in the ERSR?</p>	Revenue	<p>The reporting would be when the gift is processed and becomes available.</p>

Action Update

Action/Question	Responsibility	Update
Our customers have a process in expense of paying a flat fee advance run which we wanted to present to Revenue for feedback.	Revenue	<p>Revenue's existing position is that advance payments or any type of lump sum payment that has no bearing on a cost incurred, are not allowed and where they do happen tax, USC, PRSI should be applied.</p> <p>We have been made aware of some scenarios that are currently occurring where advance payments are given for a cost that is known and accepted that it will be incurred and we are discussing these further to fully understand how and why these may be happening and any bearing it has on what's set out under ERR requirement.</p> <p>However, it must be noted that there is no circumstance where a lump sum payment is paid</p> <ol style="list-style-type: none">1) With no expectation or awareness of an expense to be incurred associated with the payment or2) Each month as a tax-free top up to salary for supposed T&S, is acceptable.

Action Update

Action/Question	Responsibility	Update
ERR submissions from Non-Payroll Systems. i) There is a concern that some vendors have no mechanism of reporting in these cases and vendors impacted may have to direct employers to ROS services ii) There is also concerns where vendors have mechanism for reporting is it may require restructuring entire system set up to support the reporting requirements e.g. expense groupings of employees.	Revenue/SUG	SUG members will keep Revenue informed with regard to these concerns. Revenue will raise this for discussion.
Is an ERR submission required in a scenario where an employer pays for an employee's meal and the employee subsequently reimburses the employer	Revenue	No ERR is required to be reported where an EE reimburses an ER.
Review Expense Classification Queries from Customers	SUG and Revenue	Examples have been provided and update provided on the next slide.

Action Update – Expense Classification Example Scenarios

Example	Response
Payment for use of private car – Is this classed as unvouched travel.	Payments for travel between home and work are to be treated as taxable income. Unvouched travel if using Civil Service rates and employee does not provide receipts for work-related travel.
Notional Cost of Public Transport, in our company staff are expected to use public transport where possible, however if they elect to drive, they must claim the equivalent cost of public transport, and not mileage rates. This is technically unvouched travel and should this be categorised as same.	Payments for travel between home and work are to be treated as taxable income. Travel incurred from an employee's normal place of duties should be reported as T&S vouched (with receipts) or unvouched (without receipts) and are subject to Revenue rules and reporting requirements. The claim can be unvouched if it is equal to or less than the Civil Service mileage rates that would be due.
Emergency – Using your private car to travel to attend an out of office hours emergency, is this classed as Emergency Category or normal un vouched travel category.	<p>If you repay your employee the expenses of travelling to and from their normal place of work, they must pay tax on this payment. They must also pay tax on journeys to work in 'on call' situations. Your employee may need to work outside their normal working hours to deal with emergencies which require their immediate attention. You may repay these travel expenses tax free. This can include the cost of taxis, or mileage expenses, using Civil Service rates. You may repay expenses for a maximum of 60 such emergencies per year.</p> <p>An emergency does not include:</p> <ul style="list-style-type: none">• replacing a member of staff who fails to attend work• assisting with an increased volume of work• attending a non-emergency or other routine event.

AOB

AOB

- **SUG meeting schedule 2023**
 - *19th October*
 - *2nd November*
 - *16th November*
 - *30th November*
 - *14th December*